napkin in series by a plurality of tabs, the second napkin sheet being positioned proximate to the first napkin sheet in an offset relation so that the first and second napkin sheets are formed into a nested configuration for dispensing.

2. The napkin assembly of claim 1 wherein each napkin of the first and second napkin sheets further comprises a first member integrally formed with a second member forming a fold between the first and second members; and

at least one napkin from the first napkin sheet terminates at about the fold of a respective napkin from the second napkin sheet.

3. The napkin assembly of claim 2 wherein at least 500 napkins from the first napkin sheet terminate at about the fold of a respective napkin from the second napkin sheet.

4. The napkin assembly of claim 1 wherein the napkin basis weight is about 30 gsm.

5. The napkin assembly of claim 1 wherein the napkins comprise pulp fibers.

6. The napkin assembly of claim 1 wherein the machine direction tensile is greater than about 2000 g_f.

7. The napkin assembly of claim 1 wherein the T/S ratio is greater than about 0.03.

8. The napkin assembly of claim 1 wherein the tab strength is greater than about 30 g_f.

17. A napkin assembly for a dispenser, the napkin assembly comprising:

a first napkin sheet further comprising a plurality of napkins wherein each napkin is connected to an adjacent napkin in series by a plurality of tabs;

a second napkin sheet further comprising a plurality of napkins wherein each napkin is connected to an adjacent napkin in series by a plurality of tabs;

each napkin of the first and second napkin sheets further includes a first member, a second member, a third member, and a fourth member wherein the first member is formed integrally with the second member forming a first fold between the first and second members, the second member is formed integrally with the third member forming a second fold between the second and third members, and the third member is formed integrally with the fourth member forming a third fold between the third and fourth members;

the second and third members have a length about twice that of the first and fourth members; and

at least one napkin from the first napkin sheet terminates at about the middle of a third member of a respective napkin from the second napkin sheet when nestably configured for dispensing.

18. The napkin assembly of claim 17 wherein at least 500 napkins from the first napkin sheet terminate at about the middle of a third member of a respective napkin from the second napkin sheet.

19. The napkin assembly of claim 17 wherein the napkin basis weight is from about 20 gsm to about 40 gsm.

20. The napkin assembly of claim 19 wherein the napkin basis weight is about 30 gsm.

21. The napkin assembly of claim 17 wherein the napkins comprise pulp fibers.

22. The napkin assembly of claim 17 wherein the machine direction tensile is greater than about 2000 g_f.

23. The napkin assembly of claim 17 wherein the T/S ratio is greater than about 0.03.

24. The napkin assembly of claim 17 wherein the tab strength is greater than about 30 g_f.